

**ECONOMIC DEVELOPMENT, IOWA DEPARTMENT OF[261]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code sections 15.104 and 15.106, the Iowa Department of Economic Development adopts amendments to Chapter 36, "Film, Television, and Video Project Promotion Program," Iowa Administrative Code.

These amendments add definitions for "commercial domicile" and "Iowa-based business"; allow tax credit certificates to be transferred regardless of the amount; and stipulate that the Department will accept an alternative format for expenditure submissions provided that the alternative format is agreed upon by the producer/production company and the Department prior to the start of production.

Notice of Intended Action was published in the Iowa Administrative Bulletin on June 18, 2008, as **ARC 6841B**. In addition, these amendments were simultaneously Adopted and Filed Emergency as **ARC 6840B**.

A public hearing was held on July 10, 2008, to receive comments on the proposed amendments. No comments were received. The final amendments are identical to the proposed amendments.

The Iowa Economic Development Board adopted these amendments on September 18, 2008.

These amendments will become effective on November 12, 2008, at which time the Adopted and Filed Emergency amendments are hereby rescinded.

These amendments are intended to implement Iowa Code Supplement sections 15.391 to 15.393.

EDITOR'S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [36.1 to 36.9] is being omitted. These amendments are identical to those published under Notice as **ARC 6841B** and Adopted and Filed Emergency as **ARC 6840B**, IAB 6/18/08.

[Filed 9/18/08, effective 11/12/08]

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[For replacement pages for IAC, see IAC Supplement 10/8/08.]